

Form <b>F-66 (IA-2)</b> (5-8-2013)				
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF <u>MARSHALLTOWN</u> , IOWA DUE: December 1, 2013		16206400800000 Finance Director 24 N Center St Marshalltown, IA 50158  <i>(Please correct any error in name, address, and ZIP Code)</i>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	9,956,962		9,956,962	10,317,995
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	9,956,962		9,956,962	10,317,995
Delinquent property taxes	2,728		2,728	
TIF revenues	1,132,085		1,132,085	1,147,717
Other city taxes	4,610,805	0	4,610,805	4,282,724
Licenses and permits	220,253	8,280	228,533	256,931
Use of money and property	223,308	92,672	315,980	254,475
Intergovernmental	6,408,032	785,878	7,193,910	8,849,885
Charges for fees and service	1,048,679	8,473,102	9,521,781	9,703,463
Special assessments	14,419	0	14,419	14,300
Miscellaneous	801,729	157,686	959,415	923,077
Other financing sources	13,910,977	3,863,060	17,774,037	19,704,090
Total revenues and other sources	38,329,977	13,380,678	51,710,655	55,454,657
Expenditures and Other Financing Uses				
Public safety	8,280,992	0	8,280,992	8,737,080
Public works	2,749,422	0	2,749,422	5,549,489
Health and social services	955,477	0	955,477	1,485,873
Culture and recreation	2,786,898	0	2,786,898	3,062,045
Community and economic development	2,249,825	0	2,249,825	3,833,896
General government	1,139,218	0	1,139,218	1,424,771
Debt service	3,373,040	0	3,373,040	3,371,683
Capital projects	11,443,866	0	11,443,866	12,039,840
Total governmental activities expenditures	32,978,738	0	32,978,738	39,504,677
Business type activities	0	10,530,541	10,530,541	12,607,039
Total ALL expenditures	32,978,738	10,530,541	43,509,279	52,111,716
Other financing uses, including transfers out	8,221,380	0	8,221,380	8,626,533
Total ALL expenditures/And other financing uses	41,200,118	10,530,541	51,730,659	60,738,249
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-2,870,141	2,850,137	-20,004	-5,283,592
Beginning fund balance July 1, 2012	18,088,644	9,157,953	27,246,597	18,606,594
Ending fund balance June 30, 2013	15,218,503	12,008,090	27,226,593	13,323,002
Note - These balances do not include \$ 2,923,199 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 227,777 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 32,135,000	Other long-term debt	\$ 27,682	
Revenue debt	\$ 8,047,000	Short-term debt	\$ 3,618,841	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 65,459,690	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Shari Coughenour	Telephone →	Area Code 641	Number 754-5700	Extension
Signature of Mayor or other City official (Name and Title)			Date signed  11-27-13	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MARSHALLTOWN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	5,976,660	1,276,819		2,238,291	465,192		9,956,962			9,956,962	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	5,976,660	1,276,819			2,238,291	465,192	0	9,956,962		T01	9,956,962	4
5	Delinquent property taxes	2,120	443				165		2,728		T01	2,728	5
6	Total property tax	5,978,780	1,277,262			2,238,291	465,357	0	9,959,690			9,959,690	6
7	TIF revenues			1,132,085				1,132,085		T01	1,132,085	7	
	Other city taxes												
8	Utility tax replacement excise taxes	530,652	113,724		190,192	41,396		875,964		T15	875,964	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	220,964						220,964		T15	220,964	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	8,427	1,803		3,028	932		14,190		T19	14,190	12	
13	Hotel/motel tax	393,693						393,693		T19	393,693	13	
14	Other local option taxes		3,105,994					3,105,994		T09	3,105,994	14	
15	TOTAL OTHER CITY TAXES	1,153,736	3,221,521	0	193,220	42,328	0	4,610,805	0		4,610,805	15	
16	Section B - LICENSES AND PERMITS	220,253						220,253	8,280	T29	228,533	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	43,173	66,075	3,844	3,565	24,397		141,054	41,100	U20	182,154	18	
19	Rents and royalties	82,254						82,254	51,572	U40	133,826	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	125,427	66,075	3,844	3,565	24,397	0	223,308	92,672		315,980	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	174,090	2,193,058			422,820		2,789,968	627,884	B89	3,417,852	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	174,090	2,193,058	0	0	422,820	0	2,789,968	627,884		3,417,852	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		2,638,542					2,638,542		C46	2,638,542	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	43,315	14,467					57,782		C89	57,782	49
50	Iowa Department of Transportation	17,853						17,853	157,994	C89	175,847	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	State credits	227,563	46,853	6,211	79,622	16,847		377,096		C89	377,096	54
55	Police & Fire	96,615	1,081					97,696			97,696	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	385,346	2,700,943	6,211	79,622	16,847	0	3,188,969	157,994		3,346,963	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	36,744						36,744		D89	36,744	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	E911	319,805						319,805		D89	319,805	67
68	Police		72,546					72,546			72,546	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	356,549	72,546	0	0	0	0	429,095	0		429,095	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	915,985	4,966,547	6,211	79,622	439,667	0	6,408,032	785,878		7,193,910	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	3,367,607	A91	3,367,607	73
74	Sewer							0	4,872,313	A8Ø	4,872,313	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	2,725						2,725		A6Ø	2,725	77
78	Airport	3,661						3,661		AØ1	3,661	78
79	Landfill/garbage	150,909						150,909	56,123	A81	207,032	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0	133,353	A94	133,353	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	32,330						32,330		A89	32,330	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	49,339						49,339		A89	49,339	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges					124,671		124,671		A44	124,671	94
95	Housing and urban renewal charges	56,784	124					56,908		A50	56,908	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	6,079						6,079		A89	6,079	99
100	Park, recreation, and cultural charges	362,446	29,193					391,639	43,706	A61	435,345	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Health & social services / public works fees / general govt	230,373				45		230,418			230,418	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	894,646	29,317	0	0	124,716	0	1,048,679	8,473,102		9,521,781	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>					14,419		14,419		U01	14,419	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	6,787	112,003			307,505		426,295		U99	426,295	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	800	37,667					38,467		U11	38,467	110
111	Fines	175,449				4,722		180,171		U30	180,171	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Refunds, reimbursements & miscellaneous	88,508	66,101		750	1,437		156,796	157,686		314,482	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	271,544	215,771	0	750	313,664	0	801,729	157,686		959,415	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MARSHALLTOWN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	9,560,371	9,776,493	1,142,140	2,515,448	1,424,548	0	24,419,000	9,517,618		33,936,618	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	35,298						35,298		NR	35,298	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	600,000				5,217,359		5,817,359	3,700,000	NR	9,517,359	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	4,425,197	2,419,344		0	168,281		7,012,822	163,060		7,175,882	127
128	<i>Internal TIF loans and transfers in</i>	63,460		95,000	887,038			1,045,498			1,045,498	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	5,123,955	2,419,344	95,000	887,038	5,385,640	0	13,910,977	3,863,060		17,774,037	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	14,684,326	12,195,837	1,237,140	3,402,486	6,810,188	0	38,329,977	13,380,678		51,710,655	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	3,650,447	5,485,651	510,220	-56,840	8,499,166		18,088,644	9,157,953		27,246,597	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	18,334,773	17,681,488	1,747,360	3,345,646	15,309,354	0	56,418,621	22,538,631		78,957,252	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	4,828,117	443,736					5,271,853		E62	5,271,853	2
3	Purchase of land and equipment	111,253	37,521					148,774		G62	148,774	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	26,930						26,930		E89	26,930	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation		71,169					71,169		E59	71,169	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	2,652,783	3,727					2,656,510		E24	2,656,510	13
14	Purchase of land and equipment	62,311						62,311		G24	62,311	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	43,445						43,445		E32	43,445	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	7,724,839	556,153	0	0	0	0	8,280,992			8,280,992	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	839,059	412,535					1,251,594		E44	1,251,594	42
43	Purchase of land and equipment		181,973					181,973		G44	181,973	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation	18,112						18,112		E60	18,112	45
46	Purchase of land and equipment	3,192						3,192		G60	3,192	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	63,484	203,119					266,603		E44	266,603	48
49	Traffic control safety — Current operation	102,127	41,614					143,741		E44	143,741	49
50	Purchase of land and equipment		14,460					14,460		G44	14,460	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	41,601	45,663					87,264		E44	87,264	52
53	Purchase of land and equipment		128,156					128,156		G44	128,156	53
54	Highway engineering — Current operation	386,001	48,262					434,263		E44	434,263	54
55	Purchase of land and equipment		32,762					32,762		G44	32,762	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	10,712						10,712		E81	10,712	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	61,894	1,907					63,801		E01	63,801	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	112,789						112,789		E81	112,789	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,638,971	1,110,451	0	0	0	0	2,749,422			2,749,422	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	372,873	543,079					915,952		E32	915,952	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	33,259	6,266					39,525		E79	39,525	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	406,132	549,345	0	0	0	0	955,477			955,477	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	782,882	1,743					784,625		E52	784,625	122
123	Purchase of land and equipment	138,251	9,453					147,704		G52	147,704	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	8,560						8,560		E61	8,560	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	647,429	79,283					726,712		E61	726,712	127
128	Purchase of land and equipment	120,442	50,087					170,529		G61	170,529	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	530,944						530,944		E61	530,944	130
131	Purchase of land and equipment	7,150						7,150		G61	7,150	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	134,669						134,669		E61	134,669	135
136	Other culture and recreation	274,569	1,436					276,005		E61	276,005	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	2,644,896	142,002	0	0	0	0	2,786,898			2,786,898	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	22,268						22,268		E89	22,268	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	730	741,829					742,559		E89	742,559	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		1,347,581					1,347,581		E50	1,347,581	145
146	Purchase of land and equipment		18,898					18,898		G50	18,898	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	90,446	28,073					118,519		E29	118,519	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	113,444	2,136,381	0	0	0	0	2,249,825			2,249,825	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	183,843						183,843		E29	183,843	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	567,136						567,136		E23	567,136	162
163	Purchase of land and equipment	6,625						6,625		G23	6,625	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	71,181						71,181		E25	71,181	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	76,593						76,593		E31	76,593	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	222,536						222,536		E89	222,536	172
173	Purchase of land and equipment	11,304						11,304		G89	11,304	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	1,139,218	0	0	0	0	0	1,139,218			1,139,218	176
177	<b>Section G — DEBT SERVICE</b>	13,840			3,359,200			3,373,040			3,373,040	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	13,840	0	0	3,359,200	0	0	3,373,040			3,373,040	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Street and sewer		1,667,608			6,755,121		8,422,729			8,422,729	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	1,667,608	0	0	6,755,121	0	8,422,729			8,422,729	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Streets					3,021,137		3,021,137			3,021,137	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	3,021,137	0	3,021,137			3,021,137	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	1,667,608	0	0	9,776,258	0	11,443,866			11,443,866	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	13,681,340	6,161,940	0	3,359,200	9,776,258	0	32,978,738			32,978,738	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MARSHALLTOWN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation										2,480,160	E91	2,480,160	198
199	Purchase of land and equipment										373,965	G91	373,965	199
200	Construction											F91	0	200
201	Sewer and sewage disposal — Current operation										2,895,967	E80	2,895,967	201
202	Purchase of land and equipment										153,501	G80	153,501	202
203	Construction											F80	0	203
204	Electric — Current operation											E92	0	204
205	Purchase of land and equipment											G92	0	205
206	Construction											F92	0	206
207	Gas Utility — Current operation											E93	0	207
208	Purchase of land and equipment											G93	0	208
209	Construction											F93	0	209
210	Parking — Current operation											E60	0	210
211	Purchase of land and equipment											G60	0	211
212	Construction											F60	0	212
213	Airport — Current operation											E01	0	213
214	Purchase of land and equipment											G01	0	214
215	Construction											F01	0	215
216	Landfill/Garbage — Current operation										26,424	E81	26,424	216
217	Purchase of land and equipment											G81	0	217
218	Construction											F81	0	218
219	Hospital — Current operation											E36	0	219
220	Purchase of land and equipment											G36	0	220
221	Construction											F36	0	221
222	Transit — Current operation										662,958	E94	662,958	222
223	Purchase of land and equipment										3,720	G94	3,720	223
224	Construction											F94	0	224
225	Cable TV, telephone, Internet — Current operation											E03	0	225
226	Purchase of land and equipment											G03	0	226
227	Housing authority — Current operation											E50	0	227
228	Purchase of land and equipment											G50	0	228
229	Construction											F50	0	229
230	Storm water — Current operation										368,423	E80	368,423	230
231	Purchase of land and equipment										11,036	G80	11,036	231
232	Construction											F80	0	232
233													233	
234													234	
235													235	
236													236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MARSHALLTOWN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								44,147	E89	44,147	238
239	Purchase of land and equipment								15,853	G89	15,853	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,355,514		1,355,514	242
243	Enterprise Capital Projects								2,138,873		2,138,873	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								10,530,541		10,530,541	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	13,681,340	6,161,940	0	3,359,200	9,776,258	0	32,978,738	10,530,541		43,509,279	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	206,701	6,281,014			688,167		7,175,882			7,175,882	255
256	Internal TIF loans/repayments and transfers out	95,000		950,498				1,045,498			1,045,498	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	301,701	6,281,014	950,498	0	688,167	0	8,221,380	0		8,221,380	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	13,983,041	12,442,954	950,498	3,359,200	10,464,425	0	41,200,118	10,530,541		51,730,659	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0						0			0	263
264	<b>Restricted</b>	1,153,313	5,238,534	796,862		4,844,929		12,033,638			12,033,638	264
265	<b>Committed</b>	250,000						250,000			250,000	265
266	<b>Assigned</b>	0						0			0	266
267	<b>Unassigned</b>	2,948,419			-13,554			2,934,865			2,934,865	267
268	<b>Total Governmental</b>	4,351,732	5,238,534	796,862	-13,554	4,844,929	0	15,218,503			15,218,503	268
269	<b>Proprietary</b>								12,008,090		12,008,090	269
270	<b>Total ending fund balance June 30, 2013</b>	4,351,732	5,238,534	796,862	-13,554	4,844,929	0	15,218,503	12,008,090		27,226,593	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	18,334,773	17,681,488	1,747,360	3,345,646	15,309,354	0	56,418,621	22,538,631		78,957,252	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MARSHALLTOWN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 14,776		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	10,749,640	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 440,000	29U \$	39U \$ 215,000	49U \$	49U \$	49U \$ 225,000	49U \$	I91 \$ 14,300
2. Sewer utility	19U 10,385,000	29U 3,700,000	39U 818,000	49U 5,445,000	49U	49U 7,822,000	49U	I89 308,215
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General obligation bonds	19U 23,865,000	29U 5,600,000	39U 2,775,000	49U 26,690,000	49U	49U	49U	I89 637,148
11. Equipment loan note	19U 41,523	29U	39U 13,841	49U	49U	49U	49U 27,682	I89 0
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	34,731,523	9,300,000	3,821,841	32,135,000	0	8,047,000	27,682	959,663

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	3,606,840
Outstanding as of JUNE 30, 2013	64V \$	3,618,841

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	1,309,193,792	x .05 = \$	65,459,690

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents						
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61				
	\$	-13,554	\$	3,916,163	0	26,474,960	30,377,569
	REMARKS						V98